



GILMORE, JASION & MAHLER, LTD

## **JEFFREY S. DENNING, CPA/ABV/CFF**

### **POSITION**

Partner - Valuation and Litigation Support Services, GILMORE, JASION & MAHLER, LTD, Maumee, Ohio

### **EXPERIENCE**

Mr. Denning has twenty years of professional experience, providing services as an accredited business valuator, forensic accountant and expert witness. He has provided expert testimony on stock valuations, professional practice valuations, accounting investigations, and economic damages. He has specialized for the past 13 years and provided valuations, damage calculations, financial forensics, and other litigation support services.

Mr. Denning and senior members of the firm have the foundation of extensive CPA experience serving closely held businesses and individuals and have been involved in many litigation projects. The firm is part of the McGladrey Network, which provides global services and resources to its member CPA firms. Mr. Denning is a member of the Expert Resource Connection, an invitation only, limited member group formed by four nationally recognized forensic accounting professionals for the purpose of sharing resources, technical assistance, and collaborating on engagements and best practices. Members focus on litigation support services to trial lawyers.

Mr. Denning has calculated cash flows, lost profits, lost wages, and time value of money in many litigation support projects. He has valued closely held businesses, ownership interests and assets for purposes including: acquisitions; tax planning/reporting; divorces; stockholder disputes; stock incentives; and buy/sell agreements.

Clients and industries served include attorneys, accountants, healthcare providers, manufacturers, construction, contractors, wholesalers, retailers, service providers, transportation firms, auto dealers, auto suppliers, food franchisees, newspaper publishers, alternative energy and professional practices. Mr. Denning also five years of corporate finance experience with a \$3-billion manufacturer and was with a regional CPA firm for five years.

### **EDUCATION**

Michigan State University, Master of Business Administration (MBA) - 1989

Michigan State University, Bachelor of Arts, Professional Accounting - 1989

### **PROFESSIONAL**

Certified Public Accountant - Licensed in Ohio

Accredited in Business Valuation (ABV) - American Institute of Certified Public Accountants

Certified in Financial Forensics (CFF) - American Institute of Certified Public Accountants

National Association of Certified Valuation Analysts - Member

Expert Resource Connection - Member

Mr. Denning has met annual continuing education (CPE) requirements and presented on various business valuation and financial topics for attorney groups, civic and professional seminars, and industry organizations